



25 Sigourney Street
Hartford CT 06106-5032

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

IP 2001(27)

INFORMATIONAL PUBLICATION

Nontaxable Fabrics and Component Parts of Clothing

Purpose: This Informational Publication discusses the exemption from sales and use taxes for fabrics and other components used to make clothing and the exemption for noncommercial use of yarn.

Effective Date: Effective upon issuance.

Statutory Authority: Conn. Gen. Stat. §12-412(52) and (97).

Nontaxable Fabrics and Component Parts of Clothing: Under Conn. Gen. Stat. §12-412(52), the sale of cloth or fabric for use in the noncommercial sewing of clothing is exempt from sales and use taxes. The cloth or fabric must be of a weight and texture as is commonly used in clothing to be exempt. Yarn and thread used in knitting, weaving, and crocheting as well as zippers, buttons, shoulder pads, binding, thread, interfacing trim, patches, and other items that become a component part of the clothing are also exempt. Cloth and fabric must be used to make clothing in order to qualify for exemption. In addition, Conn. Gen. Stat. §12-412(97) provides that any sale of yarn made of natural or synthetic fibers for noncommercial use is exempt.

Taxable Items Used for Sewing: Patterns, needles, scissors, tape measures, knitting needles, pattern books, needle threaders, thimbles, sewing boxes, knitting bags, sewing machines, knitting machines, looms, and other items used in sewing, that do not become a component part of the garment are subject to sales and use taxes.

Sewing kits that combine taxable and nontaxable items such as thread, scissors, needles, etc. are subject to sales and use taxes. Curtain, drapery, and upholstery fabric remain taxable.

Effect on Other Documents: *Bulletin 32, Nontaxable Fabrics and Component Parts of Clothing*, is modified and superseded and cannot be relied upon after the issuance of this publication.

Effect of This Document: An Informational Publication is a document issued by the Department of Revenue Services (DRS) that addresses frequently asked questions about a current position, policy, or practice, usually in a less technical question and answer format.

For Further Information: Please call DRS during business hours, 8:00 a.m. to 5:00 p.m., Monday through Friday:

- **1-800-382-9463** (toll-free within Connecticut), or
- **860-297-5962** (from anywhere)

TTY, TDD, and Text Telephone users only may transmit inquiries 24 hours a day by calling 860-297-4911.

Forms and Publications: Forms and publications are available all day, seven days a week:

- **Internet:** Preview and download forms and publications from the DRS Web site: www.drs.state.ct.us
 - **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu.
 - **Telephone:** Call **860-297-4753** (from anywhere), or **1-800-382-9463** (toll-free within Connecticut) and select **Option 2** from a touch-tone phone.
-